United Nations A/54/509

General Assembly

Distr.: General
27 October 1999

Original: English

Fifty-fourth session
Agenda item 151 (a)

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations: financing of the United Nations peacekeeping operations

Report of the Fifth Committee

Rapporteur: Mr. Jan **Jaremczuk** (Poland)

I. Introduction

1. At its 3rd plenary meeting, on 17 September 1999, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-fourth session the item entitled "Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations: financing of the United Nations peacekeeping operations" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the question of reform procedures for determining reimbursement to Member States for contingent-owned equipment under this item at its 7th meeting, on 15 October 1999. Statements and observations made in the course of the Committee's consideration of the question are reflected in the relevant summary record (A/C.5/54/SR.7).

3. For its consideration of the question, the Committee had before it the following documents:

(a) Letter dated 13 February 1998 from the Chairman of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment to the Chairman of the Fifth Committee, transmitting the report of the Working Group (A/C.5/52/39);

(b) Report of the Secretary-General on the first full year of implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment (A/53/465);

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(c) Report of the Advisory Committee on Administrative and Budgetary Questions on the implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment (A/53/944 and Corr.1).

II. Consideration of draft resolution A/C.5/54/L.6

4. At the 7th meeting, on 15 October, the representative of the Netherlands, coordinator of informal consultations on the question, on behalf of the Chairman, introduced a draft resolution entitled "Reformed procedures for determining reimbursement to Member States for contingent-owned equipment" (A/C.5/54/L.6).

5. At the same meeting, the Committee adopted draft resolution A/C.5/54/L.6 without a vote (see para. 7).

6. After the adoption of the draft resolution, statements in explanation of position were made by the representatives of Pakistan and Norway (see A/C.5/54/SR.7).

III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Reformed procedures for determining reimbursement to Member States for contingent-owned equipment

The General Assembly,

Recalling its resolution 45/248 B, part VI, of 21 December 1990 and rule 153 of the rules of procedure of the General Assembly,

Recalling also its resolution 49/233 A of 23 December 1994,

Reaffirming its resolutions 50/222 of 11 April 1996 and 51/218 E of 17 June 1997,

Having considered the report of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment as transmitted by the Chairman of the Working Group to the Chairman of the Fifth Committee,[1] the report of the Secretary-General on the first full year of implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

1. *Reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters;

2. *Requests* the Secretary-General, while implementing the approved reformed procedures for determining reimbursement to Member States for contingent-owned equipment, to avoid any double payment;

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[1] A/C.5/52/39.

[2] A/53/465.

[3] A/53/944 and Corr.1.

3. *Approves* a general policy whereby the United Nations should only assume financial responsibilities in accordance with the decisions of the General Assembly;

4. *Emphasizes* that the intent of the new procedures on reimbursement of contingent-owned equipment is to ensure equitable reimbursement to the troop-contributing countries while ensuring the interests of Member States and the Organization;

5. *Endorses* the recommendations of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment,[4] subject to the provisions of the present resolution;

6. *Also endorses* the recommendations of the Advisory Committee in its report,[3] with the exception of the following proposals, relating to:

(a) The levels of reimbursement for loss or damage to contingent-owned equipment in cases of hostile action or forced abandonment, as contained in paragraph 15;

(b) The review regarding United Nations responsibility for loss or damage during transportation, as contained in paragraph 16;

(c) Tentage and accommodation, as contained in paragraph 27;

(d) The use of independent outside expertise in the review and assessment of the generic fair market value of equipment, as contained in paragraph 31;

7. *Reaffirming* that, with regard to all new missions activated since 1 July 1996, only the reformed procedures for reimbursement to Member States for contingent-owned equipment are applicable;

8. *Requests* the Secretary-General to take all necessary measures to ensure the full participation of delegations in the work of the Phase V Working Group;

9. *Emphasizes* that the revision of the contingent-owned equipment manual should be a continuous process, and requests the Secretary-General to revise the manual only after the completion of the work of the Phase V Working Group, in order to incorporate recommendations made by the Phase II, III, IV and V working groups, as approved by the General Assembly;

10. *Requests* the Board of Auditors to continue to audit the implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment and to report thereon in the context of its annual report to the General Assembly.

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[4] See A/C.5/52/39.